

UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re)	Chapter 7
)	
MAC MCNEILL & ASSOC., INC.)	Case No. 05-48999-SPS
)	
Debtor.)	Hon. Susan Pierson Sonderby

Trustee's Final Report

To: The Honorable Susan Pierson Sonderby
United States Bankruptcy Judge

NOW COMES Joseph A. Baldi, Trustee herein, and respectfully submits to the Court and to the United States Trustee his Final Report in accordance with 11 U.S.C. §704(9).

1. The Petition commencing this case was filed on October 11, 2005. Joseph A. Baldi was appointed Trustee on the October 11, 2005. The Trustee's bond in this case is included as part of the Trustee's blanket bond coverage.

2. The Trustee certifies that he has concluded the administration of this estate and has performed the duties enumerated in Section 704 of the Bankruptcy Code. The nonexempt assets of the estate have either been converted to cash, disposed of under orders of this Court, or are sought to be abandoned by the Trustee; there is no other property belonging to the estate; there are no matters pending or undetermined; claims have been reviewed; and all claim objections have been resolved to the best of the Trustee's knowledge. The Trustee has not found it advisable to oppose the Debtor's discharge. The trustee certifies that this estate is ready to be closed. The tasks performed by the Trustee are set forth on Exhibit A.

3. The disposition of estate property is set forth in Exhibit B. The scheduled value of property abandoned is \$0.00. The property abandoned, or sought to be abandoned, along with the reasons for such abandonment, is described in Exhibit B.

4. A summary of the trustee's final account as of February 16, 2009 is as follows:

a.	RECEIPTS (See Exhibit C)	\$63,033.12
b.	DISBURSEMENTS (See Exhibit C)	\$11,167.46
c.	NET CASH available for distribution	\$51,865.66
d.	TRUSTEE/PROFESSIONAL COSTS:	
1.	Trustee compensation requested	\$2,181.23
2.	Trustee Expenses	\$0.00
3.	Compensation requested by attorney or other professionals for trustee	

(a.)	Popowcer Katten, Ltd Accountant for Trustee Fees (Other Firm)	\$2,494.00
(b.)	Joseph A. Baldi & Associates, P.C. Attorney for Trustee Fees (Trustee Firm)	\$13,201.00
(c.)	Joseph A. Baldi & Associates, P.C. Attorney for Trustee Expenses (Trustee Firm)	\$250.00

5. The Bar Date for filing unsecured claims expired on March 20, 2006.

6. All claims filed in this case with the Clerk of the Bankruptcy Court have been reviewed by the Trustee (Exhibit D). The actual dollar amount of claims allowed and/or requested for this estate is as follows:

a.	Allowed unpaid secured claims	\$0.00
b.	Chapter 7 administrative claims and 28 U.S.C. §1930 claims	\$29,201.16
c.	Allowed Chapter 11 administrative claims	\$0.00
d.	Allowed priority claims	\$40,310.86
e.	Allowed unsecured claims	\$201,595.08

7. Trustee proposes that unsecured creditors receive a distribution of 0.00% of allowed claims.

8. The compensation previously awarded to Trustee's counsel, accountants or other professionals, and the compensation requested but not yet allowed is as follows:

<u>Applicant</u>	<u>Compensation Previously Paid</u>	<u>Fees Now Requested</u>	<u>Expenses</u>
<u>JOSEPH A. BALDI, TRUSTEE</u> Trustee Compensation	\$4,220.43	\$2,181.23	\$0.00
<u>POPOWCER KATTEN, LTD</u> Accountant for Trustee	\$0.00	\$2,494.00	\$0.00
<u>JOSEPH A. BALDI & ASSOCIATES, P.C.</u> Attorney for Trustee	\$6,854.50	\$13,201.00	\$250.00

9. A fee of \$3,209.00 was paid to Debtor's Counsel for services rendered in connection with this case, and no basis appears to request an examination of those fees pursuant to 11 U.S.C. §329.

WHEREFORE, the Trustee certifies under penalty of perjury that the above statements are true and correct and requests the Court to provide for notice and a hearing pursuant to 11 U.S.C. §§330(a), 502(b) and 503(b). The Trustee further requests that the Court award final compensation and reimbursement of expenses and make final allowance of the administrative claims and expenses stated in this Report, and for such other relief as the Court shall deem proper.

Respectfully Submitted

DATE: February 18, 2009

/s/Joseph A. Baldi, Trustee
Joseph A. Baldi, Trustee
Suite 1500
19 South LaSalle Street
Chicago, IL 60603

Tasks Completed by Trustee

Exhibit A

TASKS PERFORMED BY TRUSTEE

Trustee reviewed and analyzed the Debtor's Schedules of Assets and Liabilities and Statements of Financial Affairs. Trustee examined the debtor's principals pursuant to 11 U.S.C. §341.

A. Collection of Estate Property: Trustee contacted vendors for whom Debtor served as a sales agent to reconcile the amounts due and obtain a turnover of any balance after credits, cancellations or adjustments. Trustee inspected the Debtor's business premises and worked with the Debtor's landlord and vendors in an attempt to insure that consignment property located at the premises, which was not property of the Estate, was returned where feasible to the vendors. Trustee ultimately surrendered the business premises to landlord after making attempts to return as much of the consigned goods and samples as possible. Trustee sought and procured turnover of the cash on deposit in the Debtor's bank accounts, which was not scheduled by the Debtor. Trustee pursued, and directed his attorneys to further pursue, collection of the Debtor's outstanding accounts receivable. As a result of all these efforts, Trustee recovered in excess of \$52,000.00 for the benefit of the Estate's creditors.

B. Fraudulent Conveyance Matters: Trustee directed his attorneys to initiate an adversary proceeding against the Debtor's former shareholders for recovery of certain fraudulent conveyances. The adversary proceeding, captioned Joseph A. Baldi, Trustee v. George and Sharon McNeill, Case No. 07 A 972 ("Adversary"), sought the avoidance and recovery of \$90,150.39 in transfers ("Transfers"). Trustee, through his attorneys, prosecuted the Adversary. Trustee analyzed documents produced by the defendants in defense of the Transfers. Trustee determined that some of the Transfers were legitimate business expenses and lowered his demand. Ultimately, the Trustee negotiated a settlement such that the Estate recovered \$10,000.00 for the benefit of the Estate's creditors.

C. Investment of Estate Funds: Trustee invested and accounted for all funds received by the Estate and set up and maintained all bank accounts for the Estate;

D. Maintenance of Case Management System: Trustee set up and maintained a computerized case management system for the Estate in order to efficiently keep track of records relating to the Estate's case history, assets, claims and banking activities;

E. Reporting: Trustee compiled information and prepared all reports required to be filed with the office of the United States Trustee, including his semi-annual reports; and

F. Tax Matters: Trustee retained an accountant and directed the accountant to prepare Estate tax returns. Trustee oversaw the preparation and filing of Estate tax returns.

G. General Administration: Trustee otherwise administered this Estate and directed the liquidation and preservation of assets of the Estate for the benefit of the creditors.

Form I

Individual Estate Property Record and Report

Exhibit B

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Page: 1

Case No: 05-48999 SPS Judge: Susan Pierson Sonderby
Case Name: MAC MCNEILL & ASSOC., INC.

Trustee Name: Joseph A. Baldi, Trustee
Date Filed (f) or Converted (c): 10/11/05 (f)
341(a) Meeting Date: 12/14/05
Claims Bar Date: 03/20/06

For Period Ending: 02/18/09

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA=554(a) Abandon DA=554(c) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. Accounts Receivable Commissions due on sales of merchandise, payable on shipment of goods. Substantially all accounts collected, remaining accounts too small to pursue.	90,940.00	48,840.14		48,840.14	FA
2. Security Deposits Subject to setoff by landlord	3,750.00	0.00		0.00	FA
3. Office Equip, Furnishings, & Supplies	400.00	0.00		0.00	FA
4. Machinery, Fixtures & Business Equip property subject to consignment arrangements with vendors, returned or disposed of by landlord	Unknown	Unknown		0.00	FA
5. Post-Petition Interest Deposits (u)	Unknown	N/A		767.60	Unknown
6. Bank Accounts (u) Fifth Third Bank account	Unknown	0.00		3,029.78	FA
7. UPS Claim Settlement (u) Claims settlement check from UPS received by TR in debtor's mail	0.00	395.60		395.60	FA
8. Preferences and Avoidable transfers (u) Brought avoidance action against MacNeils, case settled.	Unknown	Unknown		10,000.00	FA

	Gross Value of Remaining Assets		\$0.00	
TOTALS (Excluding Unknown Values)	\$95,090.00	\$49,235.74	\$63,033.12	
				(Total Dollar Amount in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

Trustee has disposed of Debtor's showroom samples and collected \$47,000 in accounts receivable. Reviewed avoidable transfers, brought case against owners for return of avoidable transfers, case settled. Tax returns prepared by Trustee's accountant. Trustee reviewed claims

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Case No: 05-48999 SPS Judge: Susan Pierson Sonderby
Case Name: MAC MCNEILL & ASSOC., INC.

Trustee Name: Joseph A. Baldi, Trustee
Date Filed (f) or Converted (c) 10/11/05 (f)
341(a) Meeting Date 12/14/05
Claims Bar Date 03/20/06

Initial Projected Date of Final Report (TFR): 12/31/07 Current Projected Date of Final Report (TFR): 03/31/09

Form II

Estate Cash Receipts and Disbursements Record

Exhibit C

FORM 2

Page: 1

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 05-48999 -SPS
Case Name: MAC MCNEILL & ASSOC., INC

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A
Account Number / CD #: 3754742174 Interest earning MMA Account

Taxpayer ID No: *****0809
For Period Ending: 02/12/09

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4	5	6	7	8	9	10
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Deposits (\$)	Interest (\$)	Checks (\$)	Adjustments (\$)	Transfers (\$)	Account / CD Balance (\$)
			BALANCE FORWARD						0.00
12/21/05	1	CANDYM 95 Clegg Road Markham, Ontario L6G 1B9	ACCOUNTS RECEIVABLE	1,554.08					1,554.08
12/21/05	1	WHO INTERNATIONAL DESIGNS, LLC 14201 N. Hayde Rd. Ste. B-3 Scottsdale, AZ 85260	ACCOUNTS RECEIVABLE	61.20					1,615.28
12/21/05	1	INC CELMOL d/b/a Mark Roberts 1611 E. Saint Andrew Pl. Santa Ana, CA 92705-4932	ACCOUNTS RECEIVABLE Mark Roberts payment on account	6,278.30					7,893.58
12/21/05	1	SHADES OF LIGHT 210 Winding Way Spartanburg, SC 29306	ACCOUNTS RECEIVABLE	247.29					8,140.87
12/21/05	1	ROSY RINGS 699 Denargo Market Denver, CO 80216	ACCOUNTS RECEIVABLE	1,771.18					9,912.05
12/21/05	1	THE IMPORT COLLECTION 7885 Nelson Road Panorama City, CA 91402	ACCOUNTS RECEIVABLE	4,350.15					14,262.20
12/21/05	1	THE IMPORT COLLECTION 7885 Nelson Road Panorama City, CA 91402	ACCOUNTS RECEIVABLE	10,540.87					24,803.07
12/30/05	5	Bank of America, N.A.	Interest Rate 0.600		1.93				24,805.00
01/12/06	1	DIRECT PACIFIC ADVANTAGE COMPANY 1701 Verde Vista Drive Monterey Park, CA 91754	ACCOUNTS RECEIVABLE	750.00					25,555.00
01/31/06	5	Bank of America, N.A.	Interest Rate 0.600		12.79				25,567.79
02/13/06		Transfer to Acct #3754930397	Bank Funds Transfer					-19.69	25,548.10
02/28/06	5	Bank of America, N.A.	Interest Rate 1.000		18.20				25,566.30
03/31/06	5	Bank of America, N.A.	Interest Rate 1.000		21.71				25,588.01
04/17/06	1	INC CELMOL	ACCOUNTS RECEIVABLE	2,447.01					28,035.02

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 05-48999 -SPS
Case Name: MAC MCNEILL & ASSOC., INC.

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: 3754742174 Interest earning MMA Account

Taxpayer ID No: *****0809
For Period Ending: 02/12/09

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4	5	6	7	8	9	10
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Deposits (\$)	Interest (\$)	Checks (\$)	Adjustments (\$)	Transfers (\$)	Account / CD Balance (\$)
04/28/06	5	d/b/a Mark Roberts 1611 E. Saint Andrew Pl. Santa Ana, CA 92705-4932	Interest Rate 1.000		21.68				28,056.70
05/16/06	1	INC CELMOL d/b/a Mark Roberts 1611 E. Saint Andrew Pl. Santa Ana, CA 92705-4932	ACCOUNTS RECEIVABLE	594.78					28,651.48
05/16/06	1	INC CELMOL d/b/a Mark Roberts 1611 E. Saint Andrew Pl. Santa Ana, CA 92705-4932	ACCOUNTS RECEIVABLE	1,579.25					30,230.73
05/31/06	5	Bank of America, N.A.	Interest Rate 1.000		24.43				30,255.16
06/19/06	6	FIFTH THIRD BANK	DEBTOR'S BANK ACCOUNT	3,029.78					33,284.94
06/30/06	5	Bank of America, N.A.	Interest Rate 1.000		25.52				33,310.46
07/31/06	5	Bank of America, N.A.	Interest Rate 1.000		28.29				33,338.75
08/21/06	1	INC CELMOL d/b/a Mark Roberts 1611 E. Saint Andrew Pl. Santa Ana, CA 92705-4932	ACCOUNTS RECEIVABLE	1,345.86					34,684.61
08/30/06	1	THE IMPORT COLLECTION 7885 Nelson Road Panorama City, CA 91402	ACCOUNTS RECEIVABLE	3,000.00					37,684.61
08/30/06	1	JEREMIE 1356 Chattahoochee Avenue, NW Atlanta, GA 30318	ACCOUNTS RECEIVABLE	1,977.75					39,662.36
08/31/06	5	Bank of America, N.A.	Interest Rate 1.000		28.61				39,690.97
09/11/06	7	UPS/UPS Capital Insurance Company PO Box 1265 Newport News, VA 23601-1265		395.60					40,086.57
09/11/06	1	REDWICK, LTD. O/A VILLAGE CANDLE CO./LLOYD FARMS 782 N. Industrial Park Ave.	ACCOUNTS RECEIVABLE	10,640.10					50,726.67

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 05-48999 -SPS
Case Name: MAC MCNEILL & ASSOC., INC.

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: 3754742174 Interest earning MMA Account

Taxpayer ID No: *****0809
For Period Ending: 02/12/09

Blanket Bond (per case limit): \$ 5,000,000.00

Separate Bond (if applicable):

1	2	3	4	5	6	7	8	9	10
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Deposits (\$)	Interest (\$)	Checks (\$)	Adjustments (\$)	Transfers (\$)	Account / CD Balance (\$)
09/16/06		Nogales, AZ 85621 Transfer to Acct #3754930397	Bank Funds Transfer Transfer to pay allowed interim compensation to trustee per order of 9/13/06					-4,220.43	46,506.24
09/19/06		Transfer to Acct #3754930397	TRANSFER FUNDS TO CHECK Transfer funds to pay Attys fees per ct. order dated 9-14-06					-6,854.50	39,651.74
09/29/06	5	Bank of America, N.A.	Interest Rate 1.000		33.93				39,685.67
10/31/06	5	Bank of America, N.A.	Interest Rate 1.000		33.71				39,719.38
11/30/06	5	Bank of America, N.A.	Interest Rate 1.000		32.65				39,752.03
12/29/06	5	Bank of America, N.A.	Interest Rate 1.000		33.75				39,785.78
01/31/07	5	Bank of America, N.A.	Interest Rate 1.000		33.80				39,819.58
02/20/07		Transfer to Acct #3754930397	Bank Funds Transfer					-33.30	39,786.28
02/28/07	5	Bank of America, N.A.	Interest Rate 1.000		30.54				39,816.82
03/30/07	5	Bank of America, N.A.	Interest Rate 1.000		33.82				39,850.64
04/09/07	1	ENCHANTED MEADOW PRODUCTS INC. 1480 Cliveden Avenue Delta, BC V3M 6L9 Canada	ACCOUNTS RECEIVABLE	484.43					40,335.07
04/09/07	1	ENCHANTED MEADOW PRODUCTS INC. 1480 Cliveden Avenue Delta, BC V3M 6L9 Canada	ACCOUNTS RECEIVABLE	1,217.89					41,552.96
04/30/07	5	Bank of America, N.A.	Interest Rate 1.000		33.52				41,586.48
05/31/07	5	Bank of America, N.A.	Interest Rate 1.000		35.32				41,621.80
06/29/07	5	Bank of America, N.A.	Interest Rate 1.000		34.21				41,656.01
07/31/07	5	Bank of America, N.A.	Interest Rate 1.000		35.38				41,691.39
08/31/07	5	Bank of America, N.A.	Interest Rate 1.000		35.41				41,726.80
09/28/07	5	Bank of America, N.A.	Interest Rate 0.750		26.57				41,753.37
10/31/07	5	Bank of America, N.A.	Interest Rate 0.750		26.60				41,779.97
11/30/07	5	Bank of America, N.A.	Interest Rate 0.650		22.32				41,802.29
12/31/07	5	Bank of America, N.A.	Interest Rate 0.500		19.98				41,822.27
01/31/08	5	Bank of America, N.A.	Interest Rate 0.400		16.57				41,838.84

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 05-48999 -SPS
Case Name: MAC MCNEILL & ASSOC., INC.

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: 3754742174 Interest earning MMA Account

Taxpayer ID No: *****0809
For Period Ending: 02/12/09

Blanket Bond (per case limit): \$ 5,000,000.00

Separate Bond (if applicable):

1	2	3	4	5	6	7	8	9	10
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Deposits (\$)	Interest (\$)	Checks (\$)	Adjustments (\$)	Transfers (\$)	Account / CD Balance (\$)
02/19/08		Transfer to Acct #3754930397	Bank Funds Transfer					-39.54	41,799.30
02/29/08	5	Bank of America, N.A.	Interest Rate 0.300		9.94				41,809.24
03/31/08	5	Bank of America, N.A.	Interest Rate 0.250		9.88				41,819.12
04/30/08	5	Bank of America, N.A.	Interest Rate 0.250		8.57				41,827.69
05/30/08	5	Bank of America, N.A.	Interest Rate 0.150		5.31				41,833.00
06/30/08	5	Bank of America, N.A.	Interest Rate 0.150		5.14				41,838.14
07/31/08	5	Bank of America, N.A.	Interest Rate 0.150		5.32				41,843.46
08/29/08	5	Bank of America, N.A.	Interest Rate 0.150		5.31				41,848.77
09/30/08	5	Bank of America, N.A.	Interest Rate 0.150		5.15				41,853.92
10/31/08	5	Bank of America, N.A.	Interest Rate 0.100		4.06				41,857.98
11/06/08	8	Sharon McNeill 0N682 Chelsea Drive Winfield IL 60190	Settlement Proceeds: Adversary	10,000.00					51,857.98
11/28/08	5	Bank of America, N.A.	Interest Rate 0.100		4.00				51,861.98
12/31/08	5	Bank of America, N.A.	Interest Rate 0.020		2.81				51,864.79
01/30/09	5	Bank of America, N.A.	Interest Rate 0.020		0.87				51,865.66

Account 3754742174	Balance Forward	0.00		
20 Deposits	62,265.52		0 Checks	0.00
38 Interest Postings	767.60		0 Adjustments Out	0.00
			5 Transfers Out	11,167.46
Subtotal	\$ 63,033.12		Total	\$ 11,167.46
0 Adjustments In	0.00			
0 Transfers In	0.00			
Total	\$ 63,033.12			

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 05-48999 -SPS
Case Name: MAC MCNEILL & ASSOC., INC

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A
Account Number / CD #: 3754930397 Non-Interest earning TDA Account

Taxpayer ID No: *****0809
For Period Ending: 02/12/09

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4	5	6	7	8	9	10
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Deposits (\$)	Interest (\$)	Checks (\$)	Adjustments (\$)	Transfers (\$)	Account / CD Balance (\$)
			BALANCE FORWARD						0.00
02/13/06		Transfer from Acct #3754742174	Bank Funds Transfer					19.69	19.69
* 02/13/06	001001	International Sureties 203 Carondelet St. New Orleans, LA 70130	Bond Premium Payment Annual premium payment for Bond # 016026455			19.69			0.00
* 04/06/06	001001	International Sureties 203 Carondelet St. New Orleans, LA 70130	Stop Payment Reversal STOP PAY ADD SUCCESSFUL			-19.69			19.69
04/11/06	001002	International Sureties 203 Carondelet St. New Orleans, LA 70130	Bond Premium Payment 2006 Annual premium payment Replaces Check # 1001			19.69			0.00
09/16/06		Transfer from Acct #3754742174	Bank Funds Transfer					4,220.43	4,220.43
			Transfer to pay allowed interim compensation to trustee per order of 9/13/06						
09/16/06	001003	JOSEPH A. BALDI, as Trustee Joseph A. Baldi & Associates 19 S. LaSalle Street Suite 1500 Chicago, Illinois 60603	TRUSTEE FEE compensation allowed pursuant to 1st Interim Application for Trustee's Compensation per order of 9/13/06			4,220.43			0.00
09/19/06		Transfer from Acct #3754742174	TRANSFER FUNDS TO CHECK Transfer funds to pay Attys fees per ct. order dated 9-14-06					6,854.50	6,854.50
09/19/06	001004	JOSEPH A. BALDI & ASSOCIATES, P.C. 19 South LaSalle Street Suite 1500 Chicago, IL 60603	Trustee's Attorneys Fees Interim comp allowed per order dtd 9-14-06			6,854.50			0.00
02/20/07		Transfer from Acct #3754742174	Bank Funds Transfer					33.30	33.30
02/20/07	001005	International Sureties, Ltd. Suite 500 203 Carondelet Street New Orleans LA 70130				33.30			0.00
02/19/08		Transfer from Acct #3754742174	Bank Funds Transfer					39.54	39.54
02/19/08	001006	International Sureties	Bond Premium Payment			39.54			0.00

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 05-48999 -SPS
Case Name: MAC MCNEILL & ASSOC., INC.

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: 3754930397 Non-Interest earning DDA Account

Taxpayer ID No: *****0809
For Period Ending: 02/12/09

Blanket Bond (per case limit): \$ 5,000,000.00

Separate Bond (if applicable):

1	2	3	4	5	6	7	8	9	10
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Deposits (\$)	Interest (\$)	Checks (\$)	Adjustments (\$)	Transfers (\$)	Account (CD) Balance (\$)
		701 Pydras Street #420 New Orleans, LA 70139	2008 Annual premium payment						

Account 3754930397	Balance Forward	0.00		
	0 Deposits	0.00	7 Checks	11,167.46
	0 Interest Postings	0.00	0 Adjustments Out	0.00
			0 Transfers Out	0.00
	Subtotal	\$ 0.00	Total	\$ 11,167.46
	0 Adjustments In	0.00		
	5 Transfers In	11,167.46		
	Total	\$ 11,167.46		

Report Totals	Balance Forward	0.00		
	20 Deposits	62,265.52	7 Checks	11,167.46
	38 Interest Postings	767.60	0 Adjustments Out	0.00
			5 Transfers Out	11,167.46
	Subtotal	\$ 63,033.12	Total	\$ 22,334.92
	0 Adjustments In	0.00		
	5 Transfers In	11,167.46		
	Total	\$ 74,200.58	Net Total Balance	\$ 51,865.66

Proposed Distribution Report

Exhibit D

UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re)	Chapter 7
)	
MAC MCNEILL & ASSOC., INC.)	Case No. 05-48999-SPS
)	
Debtor.)	Hon. Susan Pierson Sonderby

PROPOSED DISTRIBUTION REPORT

I, Joseph A. Baldi, Trustee herein, certify that I have reviewed all claims filed with the Clerk of the Bankruptcy Court and have examined all orders of Court, and state that based on my review I propose to make the following distribution.

SUMMARY OF DISTRIBUTION:

Chapter 7 Administrative Expenses:	\$18,126.23
Chapter 11 Administrative Expenses:	\$0.00
Priority Claims (507(a)(3)-(a)(6)):	\$33,739.43
Secured Claims	\$0.00
Secured Tax Liens:	\$0.00
Priority Tax Claims:	\$0.00
General Unsecured Claims:	\$0.00
Interest (726(a)(5)):	\$0.00
Surplus to Debtor (726(a)(6)):	\$0.00
TOTAL AMOUNT TO BE DISTRIBUTED:	\$51,865.66

REPORT OF DISTRIBUTION - CONT'D

1. TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a) & (b) and §507(a)(1) Chapter 7 Administrative Expenses and U.S. Trustee quarterly fees pursuant to 28 U.S.C. §1930(6)		\$29,201.16	100.00%
CLAIM NUMBER	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF DIVIDEND
	Joseph A. Baldi, Trustee <i>Trustee Compensation</i>	\$6,401.66	\$2,181.23
	Popowcer Katten, Ltd <i>Accountant for Trustee Fees</i>	\$2,494.00	\$2,494.00
	Joseph A. Baldi & Associates, P.C. <i>Attorney for Trustee Fees</i>	\$20,055.50	\$13,201.00
	Joseph A. Baldi & Associates, P.C. <i>Attorney for Trustee Expenses</i>	\$250.00	\$250.00
CLASS TOTALS		\$29,201.16	\$18,126.23
2. TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a) & (b) and §507(a)(1) Chapter 11 administrative expenses		\$ 0.00	0.00%
3. TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(2) - Gap claims arising in involuntary cases and allowed pursuant to §502(f)		\$ 0.00	0.00%
4. TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(3) - Wages, salaries or commissions limited to \$4,925.00		\$ 40,000.00	83.70%

CLAIM NUMBER	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF DIVIDEND
000001	Lynn Gordon Wages-- 507	\$10,000.00	\$8,434.86
000002B	Jim Dedricks Wages-- 507	\$10,000.00	\$8,434.86
000004B	Diane Grassel Wages-- 507	\$10,000.00	\$8,434.86
00007A	Joe & Mary O'Toole Wages-- 507	\$10,000.00	\$8,434.86
CLASS TOTALS		\$40,000.00	\$33,739.44

5. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(4) - Contributions Employee Benefit Plans	\$ 0.00	0.00%

6. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(5) - Farmers' and Fishermans' claims to the extent of \$4,925.	\$ 0.00	0.00%

7. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(6) - Deposits of consumers to the extent of \$2,225	\$ 0.00	0.00%

8. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(7) - Alimony, Maintenance and Support	\$ 0.00	0.00%

9. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§724(b) - Secured Tax Lien Claims	\$ 0.00	0.00%

10. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(8) - Unsecured Tax Claims excluding fines and penalties	\$ 310.86	0.00%

CLAIM NUMBER	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF DIVIDEND
8	IL Department Employment Security <i>Claims of Governmental Units-- 507</i>	\$310.86	\$0.00
CLASS TOTALS		\$310.86	\$0.00

11. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(9) - Capital Commitments to Federal Depository Institutions	\$ 0.00	0.00%

12. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a)(2) - General Unsecured Claims To be paid <u>prorata</u> after costs of administration and priority claims are paid in full	\$ 201,595.08	0.00%

CLAIM NUMBER	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF DIVIDEND
000002A	Jim Dedricks <i>General Unsecured 726</i>	\$11,777.42	\$0.00
000003	Merchandise Mart, LLC <i>General Unsecured 726</i>	\$39,111.42	\$0.00
000004A	Diane Grassel <i>General Unsecured 726</i>	\$8,550.04	\$0.00
000005	Judy Loomis <i>General Unsecured 726</i>	\$135,446.20	\$0.00
000006	Hoyt Publishing <i>General Unsecured 726</i>	\$710.00	\$0.00
000007B	Joe & Mary O'Toole <i>General Unsecured 726</i>	\$6,000.00	\$0.00
CLASS TOTALS		\$201,595.08	\$0.00

13. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a)(3) - Tardily filed unsecured claims	\$ 0.00	0.00%

14. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a)(4) - Fines/penalties	\$ 0.00	0.00%

15. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a)(5) - Interest	\$ 0.00	0.00%

16. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a)(6) - Surplus to Debtor	\$ 0.00	0.00%

17. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§506 - Secured Claims	\$ 0.00	0.00%

The following claims are not included in the distribution because they have been disallowed by court order or have been withdrawn by the claimant:

TYPE OF CLAIM	CLAIM NUMBER	CREDITOR AND ADDRESS	AMOUNT OF CLAIM	DISALLOWED/ WITHDRAWN (DESIGNATE)
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WHEREFORE, the Trustee certifies under penalty of perjury that the above statements are true and correct.

DATED: February 16, 2009

/s/Joseph A. Baldi, Trustee

Form ntcftfc7

United States Bankruptcy Court
Northern District of Illinois
Eastern Division
219 S Dearborn
7th Floor
Chicago, IL 60604

In Re:

Mac McNeill & Assoc., Inc.
P.O. 465
Winfield, IL 60190
SSN: EIN: 36-4010809

Case No. : 05-48999
Chapter : 7
Judge : Susan Pierson Sonderby

Debtor's Attorney:
Kent A Gaertner
Springer, Brown, Covey, Gaertner & Davis
400 S. County Farm Rd., Suite 330
Wheaton, IL 60187

630-510-0000

Trustee:
Joseph A Baldi, trustee
Joseph Baldi & Associates
19 S Lasalle Street Suite 1500
Chicago, IL 60603

312-726-8150

NOTICE FIXING TIME FOR FILING CLAIMS

To the Debtor(s). Creditors, and other Parties in Interest:

A petition under Chapter 7 of the U.S. Bankruptcy Code has been filed by (or against) the above-named debtor(s) on ***October 11, 2005***.

1. ***March 20, 2006*** is fixed as the last day for the filing of claims by creditors other than governmental units.
2. ***March 20, 2006*** is fixed as the last day for filing or claims by govenmental units.

In order to have a claim allowed and share in any distribution from the estate, a creditor must file a claim, whether or not the creditor was included in the schedules filed by the debtor(s). Claims which are not filed on or before the above date fixed as the last day for the filing of claims will not be timely, except as otherwise provided by law. A claim may be filed in person or by mail on an official form prescribed for a proof of claim. If you wish to file a claim, please use the claim form on the reverse side.

For the Court,

Dated: December 16, 2005

Kenneth S. Gardner , Clerk
United States Bankruptcy Court

Enterprise Systems Incorporated
11487 Sunset Hills Road
Reston, Virginia 20190-5234

Document Page 24 of 24
CERTIFICATE OF SERVICE

District/off: 0752-1
Case: 05-48999

User: lbarrow
Form ID: ntcftfc7

Page 1 of 1
Total Served: 14

Date Rcvd: Dec 16, 2005

The following entities were served by first class mail on Dec 18, 2005.

db +Mac McNeill & Assoc., Inc., P.O. 465, Winfield, IL 60190-0465
aty +Allen J Guon, Shaw Gussis Fishman Glantz Wolfson & Tow, 321 N. Clark St., Suite 800,
Chicago, IL 60610-4766
aty +Kent A Gaertner, Springer, Brown, Covey, Gaertner & Davis, 400 S. County Farm Rd., Suite 330,
Wheaton, IL 60187-4547
tr +Joseph A Baldi, trustee, Joseph Baldi & Associates, 19 S Lasalle Street Suite 1500,
Chicago, IL 60603-1413
10100857 +Diane Grassel, 330 S. Michigan Ave., Unit 1610, Chicago, IL 60604-4445
10100858 +Hoyt Publishing, 75 Remittance Dr., St. 1650, Chicago, IL 60675-1650
10100859 +Jim Dedricks, 3682 Meta Lake Dr., Eagle River, WI 54521-8986
10100860 +Joe & Mary O'toole, 437 Saddle Ln., Grosse Pointe, MI 48236-2728
10100861 +Judy Loomis, 112 Hillsborough, Hartford, MI 49057-1034
10100862 +Katherine Frank Creative, 1009 Lombard Rd., Lombard, IL 60148-1238
10100863 +Lynn Gordon, 801 Essex Ln., Michigan City, IN 46360-6953
10100864 +Merchandise Mart Properties, 7186 Collection Center Dr., Chicago, IL 60693-0071
10100865 +SBC, Bill Payment Center, Chicago, IL 60663-0001
10100866 Sharon McNeill, O N 682 Chelsea, Winfield, IL 60190

The following entities were served by electronic transmission on Dec 16, 2005 and receipt of the transmission was confirmed on:

tr +EDI: QJABALDI.COM Dec 16 2005 18:50:00 Joseph A Baldi, trustee, Joseph Baldi & Associates,
19 S Lasalle Street Suite 1500, Chicago, IL 60603-1413

TOTAL: 1

***** BYPASSED RECIPIENTS (undeliverable, * duplicate) *****

cr Diane R. Grassel
cr Jim Dedricks

TOTALS: 2, * 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

I, Joseph Speetjens, declare under the penalty of perjury that I have served the attached document on the above listed entities in the manner shown, and prepared the Certificate of Service and that it is true and correct to the best of my information and belief.

First Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Dec 18, 2005

Signature:

